

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

DEBRA SIMON,
Plaintiff,

v.

MACY'S EAST, INC. and FEDERATED
DEPARTMENT STORES, INC., and MACY'S
EAST ENHANCED SEVERANCE PLAN FOR
TOP OF THE RANGE HOURLY
EMPLOYEES-GROUP 1,
Defendants.

Civil Action No. 05- CV 10182 RWZ

**CORPORATE DISCLOSURE
STATEMENT OF DEFENDANTS**

Defendants Macy's East, Inc., ("Macy's"), Federated Department Stores Inc., ("Federated"), and Macy's East, Inc., Enhanced Severance Plan for Top of the Range Hourly Employees-Group 1 (the "Plan") (collectively the "Defendants"), pursuant to Fed. R. Civ. P. 7.1 and LR.7.3, submits the following corporate disclosure statement:

Macy's East, Inc. is a wholly-owned subsidiary of its parent company, Federated Department Stores, Inc., which is a publicly held corporation. Federated Department Stores, Inc. is publicly held corporation. Macy's East Enhanced Severance Plan for Top of the Range Hourly Employees-Group 1 is not a corporate entity.

Respectfully submitted by

Macy's East, Inc., Federated Department
Stores, Inc, and Macy's East, Inc., Enhanced
Severance Plan for Top of the Range Hourly
Employees-Group 1,

By their attorneys,

/s/ Daniel S. Field

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Dated: May 27, 2005

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing document was served upon counsel for the plaintiff, Martha Wishart, Esq. McKenzie & Associates, 44 School Street, Suite 1100, Boston, MA 02108, by first-class U.S. mail this 27th day of May, 2005.

/s/ Daniel S. Field

Daniel S. Field